

## **M E M O R A N D U M**

**TO:** All State Organizations

**FROM:** Trisha L. Neely, Director

**DATE:** December 20, 2004

**SUBJECT: SUPERCARD INTERNAL CONTROLS REVIEW**

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Recently, the Division of Accounting requested a copy of your Internal Controls procedures for the SuperCard program. The purpose of this request is to review statewide Internal Control policies and begin an assessment of the program. The assessment is being conducted in order to assist you with getting adequate controls in place, where needed, for compliance with the Budget and Accounting Policy Manual and other procedural guidelines.

As part of the assessment, we will be reviewing transactions from the on-line SuperCard application and requesting tangible examples of how policies are being followed in your organization. We will also be visiting organizations to test policies and procedures and to show you new processes and procedures that will strengthen existing program controls. Following are areas that may be introduced to your organization:

- On line Request Process in Works
- MCC Exception Report
- Management Review Report
- Use of Dashboard Reports for Control Purposes
- Emails of transactions.

We will also schedule training in any or all of these areas for your organization at your convenience. You will be notified at least a week or two in advance of a desire to visit your organization so a meeting can be mutually arranged.

Thank you in advance for your cooperation.